



COUNTY OF ALBANY
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November 18, 2012

Michael Hein, Ulster County Executive
244 Fair Street
Kingston, NY 12402

**Re: Elimination of the Claims Audit Staff
of the County Comptroller's Office**

Dear Mr. Hein:

I have annoyed my respective County Executives on numerous occasions in the past 16 years, ten months and 18 days and understand why you might be tempted to wipe out the audit staff in the Comptroller's Office. Political reasons aside, it is critically important for the people of Ulster County or any County to have a separately elected official in charge of the audit function. The faith in our governments is based upon over 225 years of experience with separation of powers; separation that is inconvenient, messy and painful to live with but it is critically important.

We are advised that your proposed 2013 Budget essentially eliminates the claims audit staff in the County Comptroller's Office. The implications of such a proposal are so contrary to good government and fiscal policy that our office feels compelled to comment on the potential move.

While we are aware that in the public debate the proposal has been couched by your office, and some others, as a mere shift in personnel from the Comptroller's Office to the Finance Department, in point of fact the proposal cannot be viewed in that way. We cannot comment on the staffing needs of the Finance Department. But it is not a relevant aspect of the discussion in any event, because nothing obviates the mandatory claims audit function with which your Comptroller's office is charged. From the perspective of audit and control, whether the staff in question are cut from the County altogether, or moved to a different department, is a distinction without a difference. In either case, you leave the People of your County without a claims audit staff.

We are advised that your Budget would eliminate two auditors (the most experienced auditors), and one administrative support staff member in the claims audit department. We are further advised that the remaining claims audit staff would thereby be reduced to one auditor trainee, an employee who

may or may not become permanent. The result is the elimination of a professional claims audit function, which, even if it were lawful, would be dangerous to the public health and welfare.

It may be that the original logic behind the proposal was that the subject personnel could perform the same function in Finance as they do in the Comptroller's Office. They cannot. No bookkeeper can audit their own books. The Comptroller's Office, independently elected, carrying out an independent mandate from the electorate, as well as a distinct charge under the law, must perform that function. If this aspect of your Budget is passed, you will have put the County at risk.

Maintaining adequate audit and control staffing is not a political or even strictly budgetary consideration. It is intimately tied up with the principles of fiscal responsibility upon which citizens, and, we might add, external auditors, rely. We recognize the immense challenges faced by budget officers in local government in these times. Albany County faces the same challenges. But it is in such times that the audit and control function should become an elevated priority, not a target of downsizing. And, as we have noted herein, your proposal may well have had its genesis in good intentions. But armed with new or better facts, good government responds accordingly. We urge you to withdraw this aspect of your 2013 Budget, and we urge the Ulster County Legislature to act in unison to amend the Budget accordingly.

We are happy to engage with you or your staff on the impacts of this proposal. We remain hopeful that the People of Ulster will continue to be guided by prudent fiscal policy, and that the elimination of this proposal will be quickly achieved for their benefit.

Very truly yours,

Michael F. Conners, II
Albany County Comptroller

cc: Terry Bernardo, Chair, Ulster County Legislature
Kenneth Ronk, Majority Leader, Ulster County Legislature
David Donaldson, Minority Leader, Ulster County Legislature